

Tax Information**Bulletin 5056**

Bulletin: 5056 R4

Date: August 18 2015

Subject: Rebate on Computers Purchased for Persons Who Are Visually or Hearing Impaired or Who Have a Physical or Intellectual Disability

The Minister may, upon application, authorize a rebate of an amount equal to the lesser of \$375 and the amount of the 10% provincial component of the Harmonized Sales Tax (HST) paid by an applicant on the purchase of a computer if:

- the applicant is visually impaired or hearing impaired or has a physical or intellectual disability; or
- the applicant purchased the computer on behalf of a person who is visually impaired or hearing impaired or has a physical or intellectual disability.

The following information should be submitted with each application for rebate.

- A copy of your Bill of Sale or Invoice which shows the total purchase price and the amount of tax paid on the computer.
- A certificate of a medical practitioner must be submitted with each application certifying that the applicant or the person who will use or primarily benefit from the use of the computer is visually impaired or hearing impaired or has a physical or intellectual disability.

No rebate shall be made unless the application for the rebate is made with 24 months after the payment of tax in respect of which the rebate is claimed.

The rebate is limited to tax paid on computer hardware. Tax paid on computer software and stationary is not eligible for rebate.

Example of Rebate Calculation

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| Example 1: Purchase Price of Computer | \$2,000.00 |
| Calculation - \$2,000.00 x 10% | 200.00 (Less than \$375) |
| Rebate | \$ 200.00 |
| Example 2: Purchase Price of Computer | \$4,000.00 |
| Calculation - \$4,000.00 x 10% | 400.00 (Greater than \$375) |
| Rebate | \$ 375.00 |

Documentation

All documentation supporting this rebate must be retained by the applicant for audit purposes.

Rebate Forms

Rebate forms can be obtained from your nearest Access Nova Scotia office or by calling Service Nova Scotia or on our website (See [Application Form](#)).